

MEMORANDUM

October 23, 2014

TO: Government Operations and Fiscal Policy Committee

FROM: Amanda Mihill, Legislative Attorney *A. Mihill*

SUBJECT: **Worksession:** Executive Regulation 3-14, Design for Life Tax Incentives

Background

Executive Regulation 3-14 was submitted for Method 2 Council review on October 2, 2014. See ©1. Executive Regulation 3-14 would implement Bill 5-13, Property Tax Credit – Accessibility Features, as amended by Bill 24-14, Property Tax Credit – Accessibility Features – Eligible Features. These bills established a property tax credit for an accessibility feature installed on an existing residence, provided for a property tax credit for meeting a Level I or Level II accessibility standard on a new single family residence; and provided for an impact tax credit against the Development Impact Tax for Public School Improvements for meeting a Level I accessibility standard.

Under Method 2, the Council has 60 days to act on the regulation or extend time for Council action. The regulation was advertised in the February 2014 issue of the County Register. The Department received several comments, but the Executive's transmittal memorandum noted that these comments were not specific to the proposed regulation, but were regarding the Department's Design for Life Technical Guidelines. Other comments received were about Bill 5-13, which established the tax credits, and those comments led to clarifying changes made in Bill 24-14. After reviewing the comments, the transmittal memorandum notes that changes were made to both the proposed regulation and the Design for Life Technical Guidelines. A summary of the Department's changes to the proposed regulations as a result of those comments is attached at ©11. A current copy of the Design for Life Technical Guidelines (which are referenced in the proposed regulation) is attached at ©15-56 (and readily available on the Department of Permitting Services website).

Council staff does not have significant issues to raise regarding the proposed regulation. If this regulation needs to be revised, there are language changes that Council staff would recommend, but substantively, this regulation seems to be consistent with the tax credits enacted by the Council through Bills 5-13 and 24-14. A draft resolution approving the proposed regulation is attached at ©57.

This packet contains:

Executive Memo
Proposed Executive Regulation 3-14
Summary of changes to ER 3-14
Fiscal Impact Statement
Design for Life Technical Guidelines
Draft resolution

Circle #

1
2
11
12
15
57

f:\law\regulations\er 2014\er 3-14, design for life tax incentives\go memo.doc




OFFICE OF THE COUNTY EXECUTIVE
ROCKVILLE, MARYLAND 20850

Isiah Leggett
County Executive

MEMORANDUM

October 2, 2014

TO: Craig Rice, President, Montgomery County Council

FROM: Isiah Leggett, County Executive 

SUBJECT: Executive Regulation 3-14 Design For Life Tax Incentives

I am pleased to submit proposed Executive Regulation 3-14 Design for Life Tax Incentives to the County Council to implement Bill Nos. 5-13 and 24-14. These bills provide credits for property tax and Development Impact Tax for School Improvements as incentives for homeowners and builders to install accessible features and to construct homes that are visitable or accessible in accordance with the Design for Life Program.

Executive Regulation 3-14 was advertised in the February 2014 Montgomery County Register. The Department of Permitting Services (DPS) received written comments which were not specific to the published Executive Regulation, but were specific to the Design For Life Technical Guidelines referenced in the Executive Regulation which were under development during the month of February 2014. The Design for Life Technical Guidelines are currently posted on the DPS website and may change as the program gains experience and as new accessibility requirements and technologies emerge. Other comments received were about Bill 5-13 Property Tax Credit – Accessibility Features, which led to the clarifying law change in Bill No. 24-14.

DPS staff has reviewed the recommended changes. As a result of these recommendations, changes were made to sections 52.18T.01.01 and 52.18U.01.01 Definitions (see attached) and the Design for Life Technical Guidelines. DPS also met with the Design for Life Work Group in December 2013 and January, February, March and April 2014 mainly to discuss the Design for Life Technical Guidelines referenced in Executive Regulation 3-14. The Design for Life Work Group included representation from the Commission on People with Disabilities, the Maryland National Capital Building Industry, County Council staff and others. Comments received by DPS were reviewed and discussed with DPS staff and stakeholders. DPS revised the Executive Regulation and the Design for Life Technical Guidelines as appropriate. Attached are the Executive Regulation, changes to the Executive Regulation Definition Section and the Fiscal Impact Statement.

Attachments



MONTGOMERY COUNTY EXECUTIVE REGULATION

Offices of the County Executive. 101 Monroe Street.

Subject: Design for Life Tax Incentives	Number: 3-14
Originating Department: DEPARTMENT OF PERMITTING SERVICES	Effective Date:

Montgomery County Regulation on:

DESIGN FOR LIFE TAX INCENTIVES

DEPARTMENT OF PERMITTING SERVICES

Issued by: County Executive
Regulation No.

COMCOR No. 52.18T.01, 52.18U.01, and 52.93.01

Authority: Montgomery County Code (2004) Sections 52-18T, 52-18U, 2A-14
Supersedes: N/A

Council review: Method 2 under Code Section 2A-15

SUMMARY: This Executive Regulation describes the implementation of County Council Bill 5-13 Property Tax Credit – Accessibility Features, effective July 1, 2014.

STAFF CONTACT: Reginald Jetter, Chief
Division of Customer Service
240-777-6275

ADDRESS: Department of Permitting Services
255 Rockville Pike, Second Floor
Rockville, Maryland 20850

BACKGROUND INFORMATION: The Department of Permitting Services and the Department of Health and Human Services developed a voluntary Design for Life program to encourage builders to construct homes with two levels of accessibility for which there is no existing Executive Regulation. Bill No. 5-13 as amended by Bill No. 24-14 provides property tax credit and Development Impact Tax for School Improvement credit incentives for homeowners and builders who install accessible features in addition to the two levels of accessibility in the Design for Life Program. This Executive Regulation describes procedures for implementation of Bill No. 5-13 as amended by Bill No. 24-14.



MONTGOMERY COUNTY EXECUTIVE REGULATION

Offices of the County Executive. 101 Monroe Street.

Subject: Design for Life Tax Incentives	Number: 3-14
Originating Department: DEPARTMENT OF PERMITTING SERVICES	Effective Date:

COMCOR 52.18T.01, 52.18U.01, and 52.93.01 Design for Life Tax Incentives

52.18T.01.01 and 52.18U.01.01 Definitions

The definitions in this section clarify the words and phrases used in Sections 52-18T and 52-18U of the Montgomery County Code.

Accessible means design of features described in Sections 52-18T and 52-18U of the Montgomery County Code and meeting the clearances and specifications provided to allow for movement with mobility aids.

Accessible bedroom means a bedroom that may be accessed by an accessible route.

Accessible circulation path means an interior way of passage from one room to another that can accommodate a wheelchair or other mobility aid.

Accessible door means a primary accessibility entry door that provides a clear width opening of 32 inches or more.

Accessible kitchen means a kitchen that can accommodate a wheelchair or other mobility aid and meets the specifications in Section 52-18T of the Montgomery County Code for a usable kitchen.

Accessible route means an interior or exterior circulation path at least 36 inches wide that provides a clear width of walking surface from a no step building entrance to at least one usable powder room or bathroom and one other room that can accommodate visitation. The accessible route shall extend from a vehicular drop off or parking to a no step building entrance.

Agreement means the School Impact Tax Credit Agreement between the Department of Permitting Services and the property owner to construct or contribute to the cost of building a single family residence that meets Level I Accessibility Standard as defined in Section 52-18U(a) of the Montgomery County Code.

Alternative design means the use of designs, products, or technologies such as an elevator, lift or stair glide unit as alternatives to those prescribed, provided they result in substantially equivalent or greater accessibility, usability or visitability.

Building entrance means any entrance that allows passage to the visit-able portion of the building (front door, back door, side door [any door], deck or through the garage door on an accessible route.)



MONTGOMERY COUNTY EXECUTIVE REGULATION

Offices of the County Executive. 101 Monroe Street.

Subject: Design for Life Tax Incentives	Number: 3-14
Originating Department: DEPARTMENT OF PERMITTING SERVICES	Effective Date:

Building permit means any permit required by the Department, City of Gaithersburg, or City of Rockville

Date of submission of application means the date that the application is stamped in and accepted by the Department.

Existing residence means an owner's principal residence when an accessibility feature is installed in a previously constructed one or two family dwelling or an apartment/condominium unit in multi-family dwellings.

Department means the Department of Permitting Services or its designee.

Full bathroom means a bathroom that contains at least one sink, one toilet, and a shower or tub which can accommodate a wheelchair or other mobility aid and meets the specifications in Section 52-18T of the Montgomery County Code for a bathroom on the accessible level.

Main living space means the area of the residence that includes a room that can accommodate visitation. (Minimum floor area should be 70 sq. ft.)

Owner's Principal Residence means the residence for which the "Occupancy" box for the property's real property tax bill reads "Principal Residence".

Permanent Additions include permanent modifications for accessibility features to existing or new construction.

Reasonable costs to install the accessibility features or permanent modifications include any required permit or inspection fees.

Seller includes a builder, developer, real estate agent, real estate broker, or homeowner.

Sensory disability means an impairment of one of the senses including visual or hearing impairments.

Single family residence includes one and two family dwellings, townhouses and duplexes covered by IRC.

Usable powder room means a room containing at least one sink and one toilet and large enough to accommodate a clear space 2 feet 6 inches by 4 feet within the room to position a wheelchair or other mobility aid clear of the path of the door as it is closed.



MONTGOMERY COUNTY EXECUTIVE REGULATION

Offices of the County Executive, 101 Monroe Street.

Subject: Design for Life Tax Incentives	Number: 3-14
Originating Department: DEPARTMENT OF PERMITTING SERVICES	Effective Date:

Usable bathroom means a room containing at least one sink, one toilet and a shower or tub and large enough to accommodate a clear space 2 feet 6 inches by 4 feet within the room to position a wheelchair or other mobility aid clear of the path of the door as it is closed.

52.18T.01.02 Application for Tax Credit for Accessibility Features

- A. An applicant for a property tax credit for accessibility features may submit one tax credit application each tax year.
- B. The following documents must be submitted with the tax credit application:
1. Copy of the building permit which includes accessibility features;
 2. Contracts, receipts, or invoices which demonstrate the cost or amount of money spent on the purchase and installation of accessibility features including any required permit or inspection fees; and
 3. Other subsidies.
 - (a) Copies of applications for any other subsidy from governmental, quasi-governmental, or non-profit entities providing tax credits or grants for accessibility features and receipts for any subsidies received; or
 - (b) An affidavit that no other subsidies for accessibility features have been received by the applicant or previous owner of the property.
- C. Properties in the City of Rockville and City of Gaithersburg.
In addition to the required documents in subsection B, applicants whose properties are located in the City of Rockville or the City of Gaithersburg must also submit a signed affidavit from the applicable City that all necessary inspections have been completed and that the City verifies that the accessibility features have been installed in accordance with the building permit issued.

52.18T.01.03 Processing of Accessibility Features Building Permit Applications

The Department will fast track the processing of all building permit applications for accessibility features. The Department will review the building permit application in accordance with procedures in effect at the time of application.

52.18T.01.04 Certification of Tax Credit for Accessibility Features

- A. The Department will review the application for Tax Credit for Accessibility Features to verify:



MONTGOMERY COUNTY EXECUTIVE REGULATION

Offices of the County Executive. 101 Monroe Street.

Subject: Design for Life Tax Incentives	Number: 3-14
Originating Department: DEPARTMENT OF PERMITTING SERVICES	Effective Date:

1. That the accessibility features as shown on the building permit were constructed in compliance with the Montgomery County Code and the Maryland Accessibility Code. The Department shall prepare The Design for Life Guidelines as an aid.
2. The amount of the credit requested is in compliance with Section 52-18T of the Montgomery County Code;
3. Eligible costs were incurred within 12 months before the property owner submitted the application;
4. Eligible costs were paid by the applicant and not, or will not be, reimbursed by any entity;
5. Applicant is the homeowner as listed on Maryland State Tax Assessment records; and
6. That the request for tax credit is less any subsidy received from a governmental, quasi-governmental, or non-profit entity for the feature.

52.18T.01.05 Limits on Amounts of Credits Granted

- A. The Department of Finance must keep a list of all credits granted pursuant to Section 52-18T of the Montgomery County Code in the order in which the Department certifies the credit. The certification date for a particular property is the date when the Department completes its certification pursuant to Section 51.18T.01.04.
- B. If the total of all tax credits granted under Section 52-18T exceeds \$100,000, subsequent tax credits must be carried over to the next tax year.

52.18U.01.02 Application for Tax Credit for Level I or Level II Accessibility Standard

- A. An applicant for a property tax credit for Level I or Level II accessibility standard may submit one tax credit application each tax year.
- B. The following documents must be submitted with the tax credit application:
 1. Copy of the building permit which includes accessibility features;
 2. A copy of the Impact Tax Credit Certification Agreement for the property;
 3. Contracts, receipts, or invoices which demonstrate the cost or amount of money spent on the purchase and installation of accessibility features including any required permit or



MONTGOMERY COUNTY EXECUTIVE REGULATION

Offices of the County Executive. 101 Monroe Street.

Subject: Design for Life Tax Incentives	Number: 3-14
Originating Department: DEPARTMENT OF PERMITTING SERVICES	Effective Date:

- inspection fees; and
4. Other subsidies.
 - (a) Copies of applications for any other subsidy from governmental, quasi-governmental, or non-profit entities providing tax credits or grants for accessibility features and receipts for any subsidies received; or
 - (b) An affidavit that no other subsidies for accessibility features have been received by the applicant or previous owner of the property.

C. Amended application.

If the property does not receive a credit in accordance with the Agreement and Section 52-93 of the Montgomery County Code, then the current property owner may submit an amended application. The costs incurred may relate back to the date of the building permit for the new single family residence even though those costs were not incurred within 12 months prior to the filing of the amended application.

52.18U.01.03 Processing of Level I and Level II Applications

The Department will fast track the processing of all building permit applications for accessibility features which will meet Level I or Level II Accessibility Standard. The Department will review the building permit application in accordance with procedures in effect at the time of application.

52.18U.01.04 Certification of Tax Credit for Level I or II Accessibility Standards

A. The Department will review the application for Tax Credit for Level I or Level II Accessibility Standards to verify:

1. That the accessibility features meeting Level I or Level II Accessibility Standards, as shown on the building permit were constructed in compliance with the Montgomery County Code and the Maryland Accessibility Code. The Department shall prepare The Design for Life Guidelines as an aid.
2. The amount of the credit requested is in compliance with Section 52-18U of the Montgomery County Code;
2. Eligible costs were incurred within 12 months before the property owner submitted the application;
3. Eligible costs were paid by the applicant and not, or will not be, reimbursed by any entity;



MONTGOMERY COUNTY EXECUTIVE REGULATION

Offices of the County Executive. 101 Monroe Street.

Subject: Design for Life Tax Incentives	Number: 3-14
Originating Department: DEPARTMENT OF PERMITTING SERVICES	Effective Date:

4. Applicant is the homeowner as listed on Maryland State Tax Assessment records; and
5. That the request for tax credit is less any subsidy received from a governmental, quasi-governmental, or non-profit entity for the feature.

52.18U.01.05 Design For Life Builder/Homeowner and Project Certification Program

- A. The Design For Life Builder/Homeowner and Project Certification Program is a clearinghouse for architects, builders and developers who have achieved the Level I and II Accessibility Standards certifications for property tax credits and credits to Development Impact Taxes for School Improvements.
- B. The Department will design, develop, administer and evaluate this program in collaboration with its partners: Commission on People with Disabilities; Maryland National Capital Building Industry; Montgomery County Builders Association; National Association of The Remodeling Industry; Potomac Valley Architect's Association; Montgomery County Board of Realtors; Department of Health and Human Services; and Department of Finance.
- C. Certification. Architects, builders and projects may apply for platinum, gold, silver or bronze certification based upon the number of units or projects that have achieved Level I or II Accessibility Standards. Participation in the certification program is voluntary.
 1. Bronze – if at least 5% of the single family residences built in the project meet Level I or Level II;
 2. Silver – if at least 10% of the single family residences built in the project meet Level I or Level II;
 3. Gold – if at least 25% of the single family residences built in the project meet Level I or Level II;
 4. Platinum – if at least 30% of the single family residences built in the project meet Level I or Level II.
- D. The Department will recommend annual awards from the County Executive and County Council to those persons or companies receiving bronze, silver, gold, and platinum certifications.

52.18U.01.06 Limits on Amount of Credits Granted



MONTGOMERY COUNTY EXECUTIVE REGULATION

Offices of the County Executive. 101 Monroe Street.

Subject: Design for Life Tax Incentives	Number: 3-14
Originating Department: DEPARTMENT OF PERMITTING SERVICES	Effective Date:

- A. The Department of Finance must keep a list of all credits granted pursuant to Section 52-18U of the Montgomery County Code in the order in which the Department certifies the credit. The certification date for a particular property is the date when the Department completes its certification pursuant to Section 51.18U.01.04.
- B. If the total of all tax credits granted under Section 52-18T exceeds \$500,000, subsequent tax credits must be carried over to the next tax year.

52.93.01.01 Certification of Development Impact Tax for School Improvements Credits

- A. The Development Impact Tax for School Improvements Credits applies to new single family residences only.
- B. In order to receive an impact tax credit in accordance with Section 52-93(e) of the Montgomery County Code, the property owner must enter into an Impact Tax Credit Certification Agreement prior to issuance of any building permits for properties included in the Agreement. If the project is phased, the property owner must enter into a Master Agreement and a separate Agreement for each phase. A credit determination will be identified in each phase with a running cumulative total for the entire project. The project is the total number of units as shown on the preliminary plan or site plan, as applicable, regardless of how many phases it includes.
- C. The Department will determine the amount of credit based on bronze, silver, gold, or platinum participation level as defined in Section 52.18U.01.05.C.
- D. The Department will collect the total amount due of the Development Impact Tax for School Improvements for applicants requesting Development Impact Tax for School Improvements credits for Level I and Level II Accessibility Standards if improvements have not yet been constructed, inspected and approved by the Department. The full amount of the credit will be determined at the time of project completion. Once improvements have been constructed, inspected and approved by the Department, a percentage of the credit will be refunded to the applicant as stated in the Impact Tax Credit Certification Agreement.
- E. If a portion or all of the agreed upon Level I and Level II improvements have been made prior to payment of the Development Impact Tax for School Improvements, the Department will credit the percentage of the tax as stated in the Impact Tax Credit Certification Agreement prior to the tax payment.



MONTGOMERY COUNTY EXECUTIVE REGULATION

Offices of the County Executive. 101 Monroe Street.

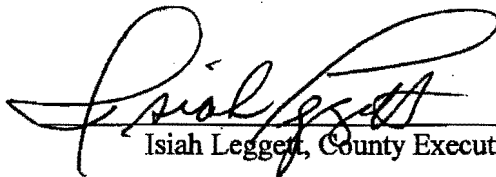
Subject:
Design for Life Tax Incentives

Number: 3-14

Originating Department: DEPARTMENT OF PERMITTING SERVICES

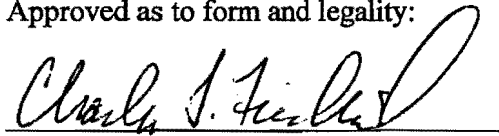
Effective Date:

- F. The Department will track all credits for Development Impact Tax for School Improvements in its automated permitting system and apply them towards taxes due for the building permits approved for Level I and II Accessibility Standards. The credit will be refunded in accordance with Section 52-93(e) of the Montgomery County Code and the Agreement.
- G. If the property owner does not meet the participation level in the Agreement upon completion of the project, the Department will re-determine the amount of credit due and refund the appropriate amount.


Isiah Leggett, County Executive

10/2/14
Date

Approved as to form and legality:


Office of the County Attorney

2 September 2014
Date

Executive Regulation 3-14 Design for Life Tax Incentives
Changes made to 52.18T.01.01 and 52.18U.01.01 Definitions

The following definitions were added:

Accessible means design of features described in the Design for Life Guidelines meeting the clearances and specifications provided to allow for movement with mobility aids.

Accessible door means a primary accessibility entry door that provides a clear width opening of 32 inches.

Alternative design means the use of designs, products, or technologies such as an elevator or lift, as alternatives to those prescribed, provided they result in substantially equivalent or greater accessibility and usability.

Building entrance means any entrance that allows passage to the visit-able portion of the building (front door, back door, side door [any door], deck or through the garage door on an accessible route.)

Usable bathroom means a room containing at least one sink, one toilet and a shower or tub. Bathroom must be large enough to accommodate a clear space 2 feet 6 inches by 4 feet within the room to position a wheelchair or other mobility aid clear of the path of the door as it is closed. A usable bathroom must meet the specifications listed in the Design for Life Guidelines.

The following definitions were revised

Advertised Definition

Accessible route means an interior or exterior circulation path at least 36 inches wide that provides a clear width of walking surface from a no step building entrance to at least one usable powder room or bathroom and one other room that can accommodate visitation.

Revised Definition

Accessible route means an interior or exterior circulation path at least 36 inches wide that provides a clear width of walking surface from a no step building entrance to at least one usable powder room or bathroom and one other room that can accommodate visitation. The accessible route shall extend from a vehicular drop off or parking to a no step building entrance.

Advertised Definition

Main living space means the area of the residence that includes a room that can accommodate visitation.

Revised Definition

Main living space means the area of the residence that includes a room that can accommodate visitation. (Minimum floor area should be 70 sq. ft.)

Fiscal Impact Statement
Executive Regulation 3-14 Design for Life Tax Credits

1. Regulation Summary:

The proposed amendments to Council Bill 5-13 detail the Design for Life program that encourages builders and property owners to include accessibility features in both existing housing and new construction. The amendments use property tax credits to encourage property owners to include accessibility features and schools impact tax credits to incentivize the development community.

Multiple tax credits are offered. The first property tax credit included in the original bill is \$2,500 or 50% of eligible costs, whichever is lower, against the County property tax credit for an accessibility feature that is installed on an existing residence that is the owner's principal residence when the feature is installed. During any fiscal year, the total of all tax credits granted in the County under this provision must not exceed \$100,000. The Bill stipulates that DPS accept only one application for a credit for each property during a single tax year.

The County Executive proposes a second tax credit, which is a credit against schools impact taxes for improvements that make a home "Visit-Able" (Level I Accessibility) and which will be certified pursuant to a program to be developed by the Department of Permitting Services. The program will provide varying levels of credit based upon different levels of participation to encourage greater levels of developer participation. If at least 5% of the houses built in a given project meet Level I Standards, then the owner must receive a credit of \$500 per house meeting the standards. The credits escalate based on the percentage of homes built meeting Level I Accessibility Standards according to the following schedule: 5% of units, \$500 per unit; 10% of units, \$1,000 per unit; 25% of units, \$1,500 per unit; 30+% of units, \$2,000 per unit.

The amendments include another property tax credit for achieving two accessibility tiers for single family homes with up to \$3,000 in property tax credits for improvements to create Level I Accessibility Standards, or a "Visit-Able Home", and up to \$10,000 for improvements to create Level II Accessibility Standards, or a "Live-Able Home."

Multiple credits for the same improvements are prohibited. Both credits for each Level of Accessibility Standard are less any school impact tax credit granted for the improvements. Although a tax credit of up to \$10,000 may be achieved, the maximum amount of credit that may be applied in any one tax year to the owners of the property is \$2,000 with an annual overall program cap of \$500,000. In the first fiscal year, an estimated 250 applicants can be accommodated. All authorized credits apply to tax years beginning July 1, 2014.

2. An estimate of changes in County revenues and expenditures regardless of whether the revenues or expenditures are assumed in the approved budget. Includes source of information, assumptions, and methodologies used.

Property tax credits would be capped at \$100,000 per the legislation for Section 52-18T Property Tax Credit – Accessibility Features and \$500,000 for Section 52-18U Property Tax Credit Level I and Level II Accessibility Standards. Assuming the County's property tax revenues remain at the Charter Limit, there would be no loss of property tax revenues

to the County. There is no cap for school impact tax credits. It is difficult to estimate foregone schools impact taxes until participation rates materialize. See further elaboration in number 3.

With respect to expenditures, the primary impact will be to the Department of Permitting Services for a contractor to set up the program, website, certifications, marketing and administration. In DPS's FY14 approved budget \$80,000 was included for a contractor and \$18,694 for 20% of a grade 26 position to be absorbed in a current full-time position in additional estimated staffing costs.

3. Revenue and expenditure estimates covering at least the next 6 fiscal years.

Estimating foregone school impact taxes is difficult until participation rates materialize. Assuming credits of \$500 per certified residence with 5% participation, \$1,000 per certified residence with 10% participation, and \$1,500 per certified residence with 25% participation estimated lost revenues could be as high as the following for each respective tier:

Fiscal Year Lost Revenues: Visit- ability	2013	2014	2015	2016	2017	2018	Total
5%	\$0	(\$15,794)	(\$16,347)	(\$16,834)	(\$17,347)	(\$17,888)	(\$84,211)
10%	\$0	(\$63,178)	(\$65,386)	(\$67,336)	(\$69,390)	(\$71,553)	(\$336,843)
25%	\$0	(\$236,917)	(\$245,198)	(\$252,510)	(\$260,212)	(\$268,324)	(\$1,263,161)

Assuming the County's property tax revenues remain at the Charter Limit, there would be no loss of property tax revenues to the County.

Given annual implementation costs of \$98,694, the six year total is \$592,164.

4. An actuarial analysis through the entire amortization period for each bill that would affect retiree pension or group insurance costs.

This legislation does not affect retiree pension or group insurance costs.

5. Later actions that may affect future revenue and expenditures if the bill authorizes future spending.

See number 3 above.

6. An estimate of the staff time needed to implement the bill.

For DPS, a full-time contractor will be dedicated to the implementation of the bill in addition to 20% of a grade 26 workyear for a total estimated annual cost of \$98,694. The funds are included in the department's approved FY14 budget.

With respect to staff time for the Department of Finance, it takes roughly 45 minutes to 1 hour per account of administration time for similar tax credits. Once implemented, it would take approximately 400 hours annually of staff time for this program, assuming 400 credits per year. This does not include the implementation time of setting up the system. It is possible the Department of Technology Services will be involved in

programming the system/tax credit and importing the file into the Municipal Uniform Information System for collection/billing.

7. An explanation of how the addition of new staff responsibilities would affect other duties.

New increased Finance staff duties would include application processing for the tax credit. Finance staff would have to reprioritize other duties as assigned.

8. An estimate of costs when an additional appropriation is needed.

No additional appropriation would be needed as the costs of implementing this bill are included in the FY14 approved budget.

9. A description of any variable that could affect revenue and cost estimates.

Key variables include the number of tax credit applications for processing, the total amount of capped property tax credits, the total amount of uncapped schools impact tax credits, and whether property tax revenue would remain at the Charter Limit.

10. Ranges of revenue or expenditures that are uncertain or difficult to project.

The regulation places a \$600,000 cap on property tax credits issued each year. In the event that credits applied for exceed this amount, they are to be credited for the next fiscal year. It would be possible for a backlog of credits to occur in future fiscal years; however, under the proposed legislation, total credits would not exceed \$600,000 each fiscal year. It is possible for property tax credit payments to property owners to occur over multiple fiscal years. Schools impact tax credits are not capped. See number 3 above for a range of potential revenue impacts due to the school impact tax credit provisions in the bill.

11. If a bill is likely to have no fiscal impact, why that is the case.

Not applicable.

12. Other fiscal impacts or comments.

There are no additional fiscal impacts to note.


13. The following contributed to and concurred with this analysis:

Dennis Hetman, Office of Management and Budget

Diane Schwartz Jones, Department of Permitting Services

Joseph Beach, Finance Department

David Platt, Finance Department


Jennifer A. Hughes, Director
Office of Management and Budget

9/22/14
Date



Technical Guidelines

**For
Accessibility Features, Level I and Level II Accessibility Standards
As described in Bill 5-13 Property Tax Credit – Accessibility Features**

June 27, 2014 Revision



Montgomery County Maryland
Department of Permitting Services
255 Rockville Pike, 2nd Floor
Rockville, Maryland, 20850-4166
240-777-0311 (V)
240-777-6262 (TTY)
240-777-6256 (FAX)

www.montgomerycountymd.gov/permittingservices

Table of Contents

Introduction.....	3
Definitions.....	6
Tables Showing Relationship of Accessibility Features, Level I and II Accessibility Standards.....	8
Requirements for Level I and II Accessibility Standards.....	9
Requirements Level I Accessibility - Visit-Ability.....	10
Requirements Level II Accessibility - Live-Ability.....	11
Appendix A Technical Details.....	13
Appendix B Drawings for Illustrations of Visit-ability and Live-Ability Requirements.....	28
Appendix C Photographs.....	34

INTRODUCTION

The Design For Life Technical Guidelines manual provides technical guidance on the design and inspection requirements for implementation of Bill 5-13 Property Tax Credit – Accessibility Features. This document is one of many documents you should review prior to applying for Design for Life property tax credits and/or Development Impact Tax for School Improvement credits. Please review the following documents for a complete understanding of the Design For Life Tax Incentive Program. These documents can be found on the Department of Permitting Services website.

- Bill 5-13 Property Tax Credit – Accessibility Features – legislation approved by the Montgomery County Council effective July 1, 2014.
- Executive Regulation 3-14 Design For Life Tax Incentives – explains how Bill 5-13 Property Tax Credit – Accessibility Features will be implemented. Included in this Executive Regulation are definitions, application and processing procedures for requesting property tax credits and Development Impact Tax for School Improvement credits and certification procedures for the same. This executive regulation also describes the purpose and procedures for the Design for life Builder/Homeowner and Project Certification Program.
- Disclosure of Availability of Property Tax Credits for Accessibility Improvements – template for seller and buyer of new single family residential real property in Montgomery County.
- Impact Tax Credit Certification Agreement – template tax credit agreement for builders constructing multiple single family dwellings meeting Level I Accessibility Standards.
- Application for Residential Building Permit – for Single Family Dwellings, Townhouses, Duplexes
- Application for Commercial Building Permit – for Multifamily Dwellings
- Building Permit – Supplemental Design For Life Application – submitted with application for Building Permit detailing proposed Design for Life Accessibility Features and/or Level I or II Accessibility Standards.
- Design for Life Technical Guidelines - manual that provides technical guidance on the design and inspection requirements for implementation of Bill 5-13 Property Tax Credit – Accessibility Features.
- Application for Design for Life Tax Credits – submitted to DPS after work approved by the building permit has been inspected and final inspection approval granted.

The Design For Life Technical Guidelines manual, like Bill 5-13 Property Tax Credit – Accessibility Features is organized into two sections.

Section one – provides technical guidance on the design and inspection requirements for the nine accessible features described in Bill 5-13. The table below outlines highlights from Bill 5-13 and the executive regulation. This table does not replace Bill 5-13 or the executive regulation. Please review all documents referenced above for a complete understanding of the law and the implementation process.

Accessibility Features	
Type of tax credit available for installing one or more of the nine accessibility features in Bill 5-13	Property Tax Credit
Eligible building types receiving property tax credits	Existing and new residential dwellings (Multi-family, Single Family Dwellings, Townhouses and Duplexes)
# of Property Tax Credit applications accepted per tax year per dwelling	One Property Tax Credit application can be submitted per tax year; an application can be submitted for one or more of the nine accessibility features listed in Bill 5-13.
Person eligible to apply for and receive Design for Life Property Tax Credit	Property owner (for principal residence when feature is installed)
Eligible costs for which Design for Life property tax credits will be awarded	<ul style="list-style-type: none"> • Costs incurred within 12 months before the property owner submits an application to the Department for the property tax credit; • Paid by the property owner; • Costs in excess of \$500; • Costs documented by contracts, receipts, or invoices which demonstrate the cost or amount of money spent on the purchase and installation of accessibility features including any required permit or inspection fees.
Amount of Property Tax Credit per property owner per tax year	The lesser of 50% of the eligible costs or \$2,500 per tax year less any subsidy received from a governmental, quasi-governmental, or non-profit entity for the feature.
Annual limit on amount of property tax credits allocated for all property owners applying for Design for Life tax credit	\$100,000

Section two – provides technical guidance on the design and inspection requirements for the Level I and Level II Accessibility Standards described in Bill 5-13. The table below outlines highlights from Bill 5-13 and the executive regulation. This table does not replace Bill 5-13 or the executive regulation. Please review all documents referenced above for a complete understanding of the law and the implementation process.

Level I and Level II Accessibility Standards	
Type of tax credit available for Level I or Level II Accessibility Standards	Property Tax Credit (see Accessibility Features chart above) and/or Development Impact Tax for School Improvement Credit
Eligible building types built to Level I or Level II accessibility standards	New residential dwellings (Single Family Dwellings, Townhouses and Duplexes)
# of Property Tax Credit applications accepted per tax year per dwelling	One Property Tax Credit application can be submitted per tax year; an application can be submitted for one or more of the nine accessibility features listed in Bill 5-13.
Person eligible to apply for and receive Design for Life Property Tax Credit	Property owner
Eligible costs for which Design for Life property tax credits will be awarded	(see Accessibility Features chart above)
Eligible credit amounts for Development Impact Tax for School Improvements	Based on Impact Tax Credit Certification Agreement between property owner and County
Amount of Property Tax Credit per property owner per tax year for Level I Accessibility Standards	Costs of up to \$3,000 less any credit received against the Development Impact Tax for School Improvements and less any funds or assistance received for the accessibility feature.
Amount of Property Tax Credit per property owner per tax year for Level II Accessibility Standards	Costs of up to \$10,000 less any credit received against the Development Impact Tax for School Improvements and less any funds or assistance received for the accessibility feature.
Amount of Development Impact Tax for School Improvements Credits for Level I (Level II would also receive these credits since Level I standards are included in Level II)	5% of projects meet Level I then owner receives \$500 per residence 10% of projects meet Level I then owner receives \$1,000 per residence 25% of projects meet Level I then owner receives \$1,500 per residence 30% of projects meet Level I then owner receives \$2,000 per residence
Annual limit on amount of property tax credits allocated for all property owners applying for Design for Life tax credit	\$500,000

Definitions

1. Accessible means design of features described in the Design for Life Guidelines meeting the clearances and specifications provided to allow for movement with mobility aids.
2. Accessible bedroom means a bedroom that is connected by an accessible route.
3. Accessible circulation path means an interior way of passage from one room to another that can accommodate a wheelchair or other mobility aid.
4. Accessible door means any interior or exterior door that provides a clear width opening of 32 inches.
5. Accessible kitchen means a kitchen that can accommodate a wheelchair or other mobility aid and meets the specifications listed in the Design for Life Guidelines for a usable kitchen.
6. Accessible route means an interior or exterior circulation path at least 36 inches wide that provides a clear width of walking surface from a no step building entrance to at least one usable powder room or bathroom and one other room that can accommodate visitation. The accessible route shall extend from a vehicular drop off, parking to a no step building entrance.
7. Agreement means the School Impact Tax Credit Agreement between the Department of Permitting Services and the property owner to construct or contribute to the cost of building a single family residence that meet Level I Accessibility Standard as defined in Section 52-18U(a) of the Montgomery County Code
8. Alternative design means the use of designs, products, or technologies such as an elevator or lift, as alternatives to those prescribed, provided they result in equivalent or greater accessibility and usability.
9. Building entrance means any door entrance that allows passage to the visit-able or Live-able portion of the building (front door, back door, side door, deck or through the garage door on an accessible route).
10. Building permit means any permit required issued by the Department, City of Gaithersburg, or City of Rockville
11. Date of submission of application means the date that the application is stamped in and accepted by the Department.

12. Existing residence means an owner's principal residence when an accessibility feature is installed in a previously constructed one or two family dwelling or a apartment/condominium unit in multi-family dwellings.
13. Department means the Department of Permitting Services or its designee.
14. Full bathroom means a bathroom that contains at least one sink, one toilet, and a shower or tub which can accommodate a wheelchair or other mobility aid and meets the specifications listed in the Design for Life Guidelines for a bathroom on the accessible level.
15. Main living space means the area of the residence that includes a room that can accommodate visitation. (Minimum floor area should be 70 sq. ft.)
16. Owner's Principal Residence means the residence for which the "Occupancy" box for the property's real property tax bill reads "Principal Residence".
17. Permanent Additions include permanent modifications for accessibility features to existing or new construction.
18. Reasonable costs to install the accessibility features or permanent modifications include any required permit or inspection fees.
19. Seller includes a builder, developer, real estate agent, real estate broker, or homeowner.
20. Sensory disability: A sensory disability is one that affects vision or hearing.
21. Single family residence includes one and two family dwellings, townhouses and duplexes covered by International Residential Code (IRC).
22. Usable powder room means a room containing at least one sink and one toilet. Powder room must be large enough to accommodate a clear space 2 feet 6 inches by 4 feet within the room to position a wheelchair or other mobility aid clear of the path of the door as it is closed. A usable powder room must meet the specifications listed in the Design for Life Guidelines.
23. Usable bathroom means a room containing at least one sink, one toilet and a shower or tub. Bathroom must be large enough to accommodate a clear space 2 feet 6 inches by 4 feet within the room to position a wheelchair or other mobility aid clear of the path of the door as it is closed. A usable bathroom must meet the specifications listed in the Design for Life Guidelines.

Accessibility Features Included in Level I and Level II Accessibility Standards

Accessibility Features Listed in Bill 5-13		Included in Level I Accessibility Standards (Visit-able)	Included in Level II Accessibility Standards (Live-able)
<i>If you are receiving property tax credits for meeting Level I or Level II you are not eligible to receive additional property tax credits for accessibility features included in Level I or Level II for the same project. A "YES" in the included column means that credit for these accessibility features has already been awarded as part of Level I or Level II Accessibility Standards.</i>			
1	a no-step front door entrance with a threshold that does not exceed ½ inch in depth with tapered advance and return surfaces or, if a no-step front entrance is not feasible, a no step entrance to another part of the residence that provides access to the main living space of the residence;	YES	YES
2	an installed ramp creating a no-step entrance;	NO	NO
3	an interior doorway that provides a 32-inch wide or wider clearing opening; ¹	YES	YES
4	an exterior doorway that provides a 32-inch wide or wider clear opening, but only if accompanied by exterior lighting that is either controlled from inside the residence, automatically controlled, or continuously on;	YES	YES
5	walls around a toilet, tub, or shower reinforced to allow for the proper installation of grab bars with grab bars installed in accordance with the Americans with Disabilities Act Standards for Accessible Design;	NO	NO
6	maneuvering space of at least 30 inches by 48 inches in a bathroom or kitchen so that a person using a mobility aid may enter the room, open and close the door, and operate each fixture or appliance;	YES	YES
7	an exterior or interior elevator or lift or stair glide unit	NO	NO
8	an accessibility-enhanced bathroom, including a walk-in-or roll-in shower or tub; or	NO	YES
9	an alarm, appliance, and control structurally integrated into the unit designed to assist an individual with a sensory disability.	NO	NO

Requirements for Level I and II Accessibility Standards

Level I and II Accessibility Standards Listed in Bill 5-13	Required for Level I (Visit-able)	Required for Level II (Live-able)
At least one no-step entrance located at any entry door to the house that is connected to an accessible route to a place to visit on the entry level	YES	YES
A usable powder room or bathroom	YES	YES
A 32-inch nominal clear width interior door ¹	YES	YES
An accessible circulation path that connects the accessible entrance to an accessible kitchen	NO	YES
A full bath	NO	YES
At least one accessible bedroom	NO	YES

¹32-inches clear door width - see section 2.9 Doors and Doorways, Appendix A

Design for Life Montgomery is a Two Tiered Certification Program for Single Family attached and Detached Homes for New Construction and Renovation:

Level I – Visit-Ability meaning that the home has three basic elements.

1. at least one no-step entrance located at any entry door to the house that is connected to an accessible route to a place to visit on the entry level (front door, back door, side door (any door), deck or through the garage) connected to an accessible route to a place to visit on that level
2. a useable powder room or bathroom
3. Interior door (s) with 32 inch clear width opening within the visit-able area

Level II – Live-Ability includes the three basic design features of Level I, but also requires a circulation path that connects the accessible entrance to at least one bedroom, full bath and kitchen. Please also see definition of Alternative Design.

Requirements (Level I Accessibility that provides Visit-Ability):

1. At least one entrance shall have a no-step entrance located at any entry door to the house that is connected to an accessible route to a place to visit on the entry level (front door, back door, side door (any door), deck or through the garage on an accessible route). The accessible route shall extend from a vehicular drop off, or parking to a no step building entrance. The circulation path shall connect the accessible entrance to at least one powder room or bathroom, and living area that can accommodate visitation. The circulation path shall be at least 36 inches wide.

Accessible routes shall consist of one or more of the following components:

- Walking surfaces with a slope not steeper than 1:20.
 - Doorways, ramps, curb ramps, elevators, and wheelchair (platform) lifts.
 - Floor or ground surfaces shall be stable, firm, and slip resistant.
2. Dwelling unit(s) with a building entrance on an accessible route shall be designed in such a manner that all the doorways designed to allow passage into and within all areas required to be accessible in item 3 below, have a clear opening width of at least 32 inches when the door is open 90 degrees, measured between the face of the door and the stop. Openings more than 24 inches in depth are not considered doorways.
 3. The powder room or bathroom on the circulation path shall be large enough to accommodate a clear space of 2'-6" by 4'-0" within the room to position a wheelchair or other mobility aid clear of the path of the door as it is closed.

Powder room in the visit-able area shall conform to the following:

- a. The powder room shall contain at least one sink, one water closet (toilet).
- b. Where the door swings into the powder, there is a clear space of 2'-6" by 4'-0" within the room to position a wheelchair or other mobility aid clear of the path of the door as it is closed and to permit use of fixtures. This clear space can include any knee space and toe space where available below powder room fixtures.
- c. Where the door swings out, a clear space of 2'-6" by 4'-0" is provided within the powder room for a wheelchair user or a person using other mobility aid to permit the use of the fixtures. There shall be clear space to allow the wheelchair user to reopen the door to exit.

Bathroom in the visit-able area shall conform to the following:

- a. The bathroom shall contain at least one sink, one toilet and one shower or bathtub.
- b. Where the door swings into the bathroom, there is a clear space of 2'-6" by 4'-0" within the room to position a wheelchair or other mobility aid clear of the path of the door as it is closed and to permit use of fixtures. This clear space can include any knee space and toe space where available below bathroom fixtures.
- c. Where the door swings out, a clear space of 2'-6" by 4'-0" is provided within the bathroom for a wheelchair user or a person using other mobility aid to permit the use of the fixtures. There shall be clear space to allow the wheelchair user to reopen the door to exit.

Requirements (Level II Accessibility that provides Live-Ability):

1. At least one entrance shall have a no-step entrance located at any entry door to the house that is connected to an accessible route to a place to visit on the entry level (front door, back door, side door (any door), deck or through the garage on an accessible route). The accessible route shall extend from a vehicular drop off, or parking to a no step building entrance. The circulation paths shall connect the accessible entrance to at least one powder room or bathroom, and main living area that can accommodate visitation. The circulation path shall be at least 36 inches wide.

Accessible routes shall consist of one or more of the following components:

- Walking surfaces with a slope not steeper than 1:20.
 - Doorways, ramps, curb ramps, elevators, and wheelchair (platform) lifts.
 - Floor or ground surfaces shall be stable, firm, and slip resistant.
2. Dwelling unit(s) with a building entrance on an accessible route shall be designed in such a manner that all the doorways designed to allow passage into and within all areas required to be accessible in item 3 below, have a clear opening width of at least 32 inches when the door is open 90 degrees, measured between the face of the door and the stop. Openings more than 24 inches in depth are not considered doorways.
 3. Dwelling unit(s) with a building entrance on an accessible route shall be designed and constructed in such a manner that the accessible level contains a usable kitchen and bathroom such that a wheelchair user can maneuver about the space.

Accessible kitchen shall comply with the following:

- a. A clear floor space at least 30 inches by 48 inches that allows a parallel approach by a person in a wheelchair is provided at the range or cook top and sink, and either a parallel or forward approach is provided at oven, dishwasher, refrigerator or freezer, and trash compactor.
 - b. Clearance between counters and all opposing base cabinets, countertops, appliances or a wall is at least 40 inches.
 - c. U-shaped kitchens with sink or range or cook top at the base of the "U", a 60-inch turning radius is provided to allow parallel approach, or base cabinets are removable at that location to allow knee space for a forward approach.
4. **Bathroom** on the accessible level shall conform to the following:
 - a. The bathroom shall contain at least one sink, one toilet and one shower or bathtub.
 - b. Where the door swings into the bathroom, there is a clear space of 2'-6" by 4'-0" within the room to position a wheelchair or other mobility aid clear of the path of the door as it is closed and to permit use of fixtures. This clear space can include any knee space and toe space available below bathroom fixtures.
 - c. Where the door swings out, a clear space of 2'-6" by 4'-0" is provided within the bathroom for a wheelchair user or a person using other mobility aid to position the wheelchair such that the person is allowed to use the fixtures. There shall be clear space to allow the wheelchair user to reopen the door to exit.
 - d. When bath tub and shower fixtures are provided in the bathroom, at least one is made accessible. When two or more lavatories in a bathroom are provided, at least one lavatory is accessible.

- e. The bathroom shall contain reinforcements in walls to allow later installation of grab bars around toilet, tub, shower stall and shower seat.
- f. In locations where toilets are adjacent to walls, bathtub, or vanity the center line of the fixture is a minimum of 1'-6" from the obstacle.
- g. Vanities and lavatories are installed with the centerline of the fixture a minimum of 1'-3" horizontally from an adjoining wall. If knee space is provided below the vanity, the bottom of the apron is at least 2'-3" above the floor. If provided, full knee space (for front approach) is at least 1'-5" deep
- h. Bathtubs and tub/showers located in the bathroom provide a clear access aisle that is at least 2'-6" wide and extends for a length of 4'-0" (measured from the foot of the bath tub).
- i. Stall showers in the bathroom may be of any size or configuration. A minimum clear floor space 2'-6" wide by 4'-0" should be available outside the stall. If the shower stall is the only bathing facility provided in the dwelling unit, and measures a nominal 36"x 36", the shower stall must have reinforcing to allow for installation of an optional wall hung bench seat.

Alternative Design:

Nothing in these requirements prevents the use of designs, products, or technologies as alternatives to those prescribed, provided they result in substantially equivalent or greater accessibility and usability.

APPENDIX A - TECHNICAL DETAILS

ACCESSIBLE ROUTES

1.0 General. Accessible routes shall comply with these guidelines.

1.01 Components. Accessible routes shall consist of one or more of the following components: walking surfaces with a running slope not steeper than 1:20, and ramps. All components of an accessible route shall comply with these guidelines.

1.1 Walking Surfaces.

1.1.1 General. Walking surfaces that are a part of an accessible route shall comply with 1.1.

1.1.2 Floor or Ground Surface. Floor or ground surfaces shall comply with 1.4.

1.1.3 Slope. The running slope of walking surfaces shall not be steeper than 1:20. The cross slope of walking surfaces shall not be steeper than 1:48.

1.1.4 Changes in Level. Changes in level shall comply with 1.4.3.

1.1.5 Clear Width. Except as provided in 1.1.5.1 and 1.1.5.2, the clear width of walking surfaces shall be 36 inches (915 mm) minimum.

EXCEPTION: The clear width shall be permitted to be reduced to 32 inches (815 mm) minimum for a length of 24 inches (610 mm) maximum provided that reduced width segments are separated by segments that are 48 inches (1220 mm) long minimum and 36 inches (915 mm) wide minimum.

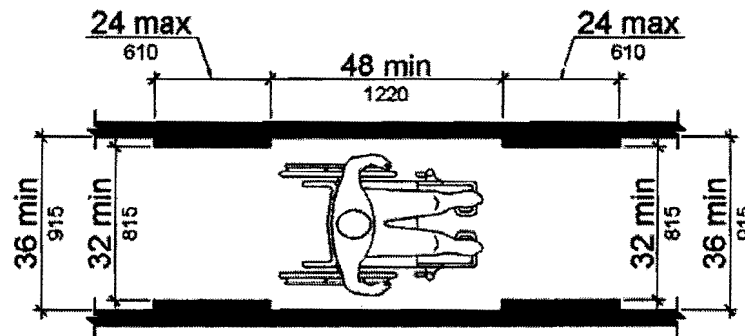


Fig. 1

1.1.5.1 Clear Width at Turn. Where the accessible route makes a 180 degree turn around an element which is less than 48 inches (1220 mm) wide, clear width shall be 42 inches (1065 mm) minimum approaching the turn, 48 inches (1220 mm) minimum at the turn and 42 inches (1065 mm) minimum leaving the turn.

EXCEPTION: Where the clear width at the turn is 60 inches (1525 mm) minimum compliance with 1.1.5.1 shall not be required.

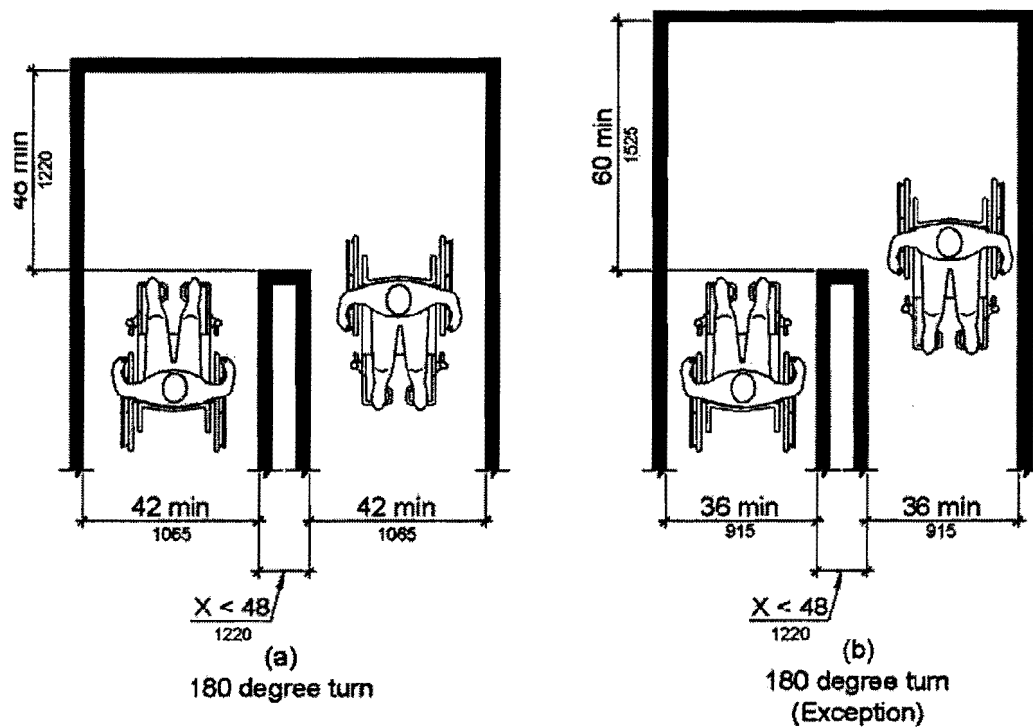
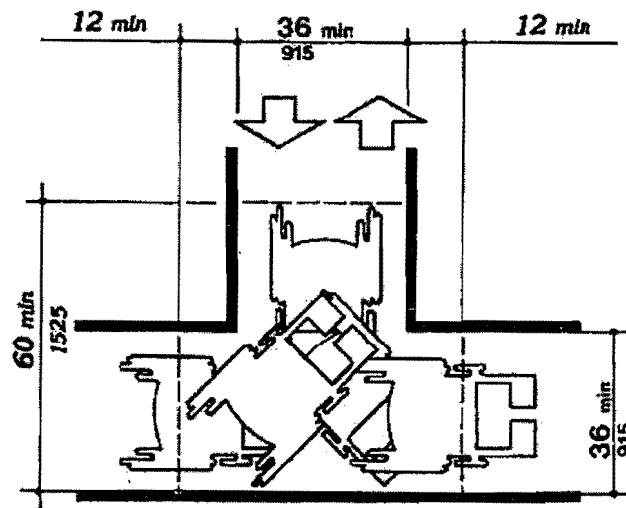


Fig.2.0

1.1.5.2 Passing Spaces. An accessible route with a clear width less than 60 inches (1525 mm) shall provide passing spaces at intervals of 200 feet (61 m) maximum. Passing spaces shall be either: a space 60 inches (1525 mm) by 60 inches (1525 mm) minimum; or, an intersection of two walking surfaces providing a T-shaped space complying with fig 3 where the base and arms of the T-shaped space extend 48 inches (1220 mm) minimum beyond the intersection.



(b)
T-Shaped Space for 180° Turns

Fig. 2.1

1.2 Ramps

1.2.1 General. Ramps on accessible routes shall comply with 1.2.

1.2.2 Slope. Ramp runs shall have a running slope not steeper than 1:12.

EXCEPTION: In existing sites, buildings, and facilities, ramps shall be permitted to have running slopes steeper than 1:12 complying with Table 1.2.2 where such slopes are necessary due to space limitations.

Table 1.2.2 Maximum Ramp Slope and Rise for Existing Sites, Buildings, and Facilities

Slope ¹	Maximum Rise
Steeper than 1:10 but not steeper than 1:8	3 inches (75 mm)
Steeper than 1:12 but not steeper than 1:10	6 inches (150 mm)

1. A slope steeper than 1:8 is prohibited

1.2.3 Cross Slope. Cross slope of ramp runs shall not be steeper than 1:48.

1.2.4 Floor or Ground Surfaces. Floor or ground surfaces of ramp runs shall comply with 103. Changes in level other than the running slope and cross slope are not permitted on ramp runs.

1.2.5 Clear Width. The clear width of a ramp run and, where handrails are provided, the clear width between handrails shall be 36 inches (915 mm) minimum.

1.2.6 Rise. The rise for any ramp run shall be 30 inches (760 mm) maximum.

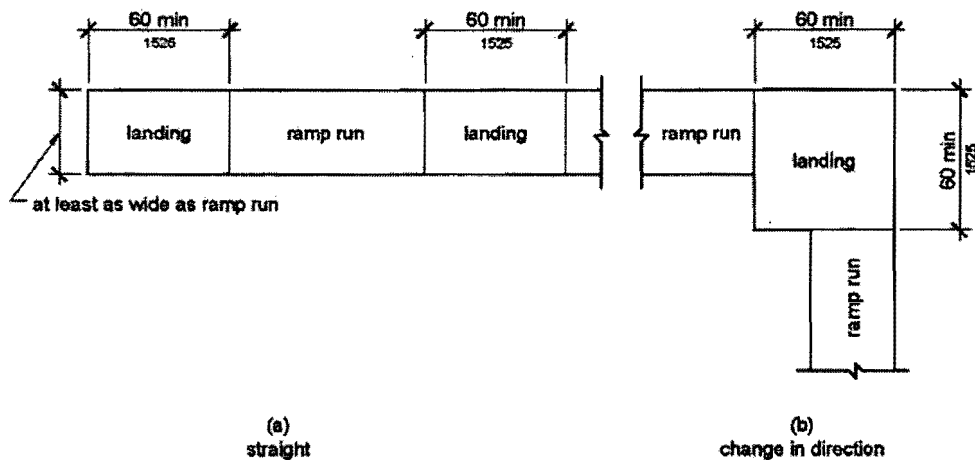
1.2.7 Landings. Ramps shall have landings at the top and the bottom of each ramp run. Landings shall comply with 1.2.7.

1.2.7.1 Slope. Landings shall have a slope of not steeper than 1:48.

1.2.7.2 Width. Landing clear width shall be at least as wide as the widest ramp run leading to the landing.

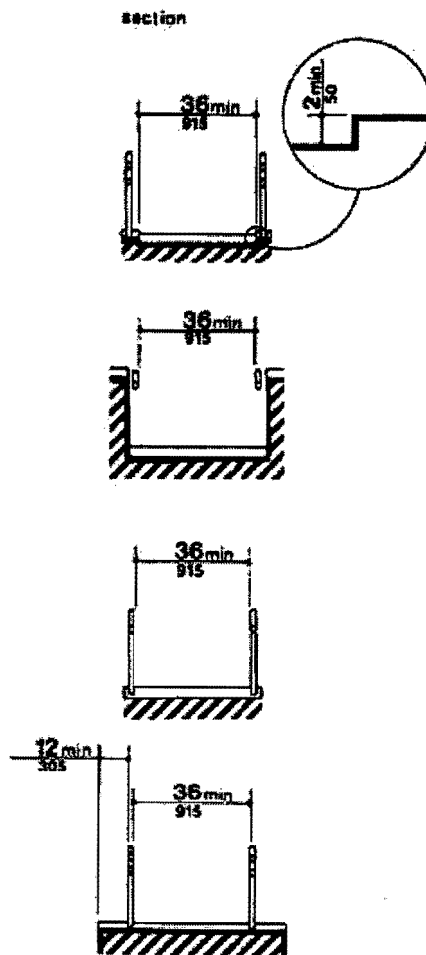
1.2.7.3 Length. Landings shall have a clear length shall be 60 inches (1525 mm) minimum.

1.2.7.4 Change in Direction. Ramps that change direction between runs at landings shall have a clear landing of 60 inches (1525 mm) minimum in length by 60 inches (1525 mm) minimum in width.



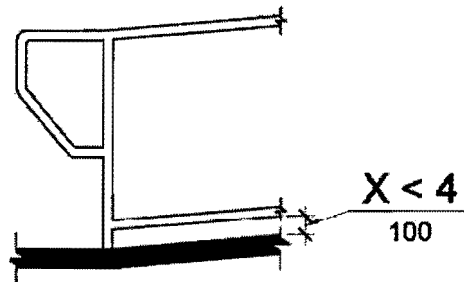
1.2.8 Handrails. Handrails shall be provided where required by the applicable International Building Code (IBC/IRC) and American Disability Act Accessible Guidelines (ADAG), and shall be constructed in accordance with IRC.

1.2.9 Edge Protection. Ramps and landings with drop-offs shall have curbs, walls, railings, or projecting surfaces that prevent people from slipping off the ramp. Curbs shall be a minimum 2 in (50 mm) high.



Examples of Edge Protection

1.2.9.1 Curb or Barrier. A curb or barrier shall be provided that prevents the passage of a 4 inch (100 mm) diameter sphere, where any portion of the sphere is within 4 inches (100 mm) of the finish floor or ground surface.

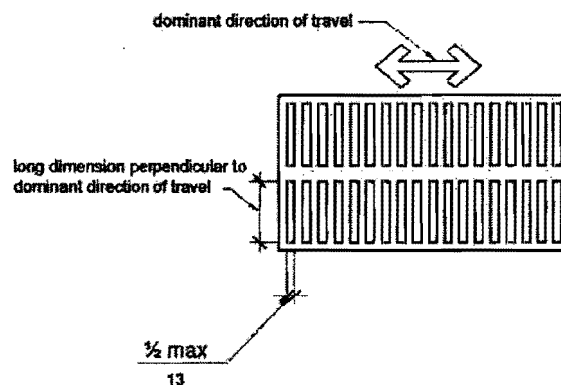


1.3. Guards. Guards shall be provided where required by the applicable International Building Code (IBC/IRC) and shall be constructed in accordance with IRC.

1.4 Floor or Ground Surfaces

1.4.1 General. Floor and ground surfaces shall be stable, firm, and slip resistant and shall comply with 1.4.

1.4.2 Openings. Openings in floor or ground surfaces shall not allow passage of a sphere more than ½ inch (13 mm) diameter. Elongated openings shall be placed so that the long dimension is perpendicular to the dominant direction of travel.

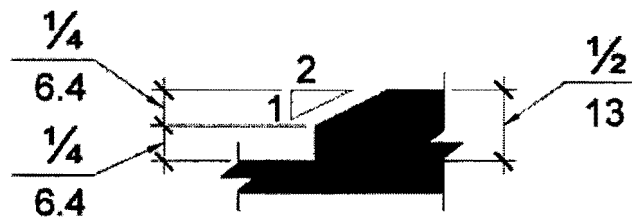


1.4.3 Changes in Level. Where changes in level are permitted in floor or ground surfaces, they shall comply with this section and if the changes in level is greater than ½ inch in height shall be ramped in compliance with section 1.2.

1.4.3.1 Vertical. Changes in level of ¼ inch (6.4 mm) high maximum shall be permitted to be vertical.



1.4.3.2 Beveled. Changes in level between ¼ inch (6.4 mm) high minimum and ½ inch (13 mm) high maximum shall be beveled with a slope not steeper than 1:2.



2.0 Visit-able or Live-able Units

2.1 General. Visit-able or Live-able dwelling units shall comply with this section.

2.2 Unit Entrance. At least one unit entrance shall be on a circulation path shall be at least 36 inches wide connecting public street or sidewalk, a dwelling unit driveway, or a garage.

2.3 Connected Spaces. A circulation path shall connect the unit entrance to all accessible spaces.

2.4 Interior Spaces. The entrance level shall include a toilet room or bathroom and one living space (habitable space with an area 70 square feet (6.5 m²) minimum). Where a food preparation area is provided on the entrance level, it shall comply with these guidelines.

2.5 Circulation Path. Circulation paths shall connect all required accessible spaces with an accessible route.

2.6 Components. The circulation path shall consist of one or more of the following elements: walking surfaces with a slope not steeper than 1:20, doors and doorways, ramps, elevators complying with this guide lines.

2.7 Walking Surfaces. Walking surfaces with slopes not steeper than 1:20 shall comply with section 1.1.

2.8 Clear Width. The clear width of the circulation path shall be minimum 36 inches wide.

2.9 Doors and Doorways. Doors and doorways shall comply with the sections 3.0 and 3.1.

3.0 Clear Width. Doorways shall have a clear opening of 32 inches (805 mm) minimum. Clear opening of swinging doors shall be measured between the face of the door and stop, with the door open 90 degrees.

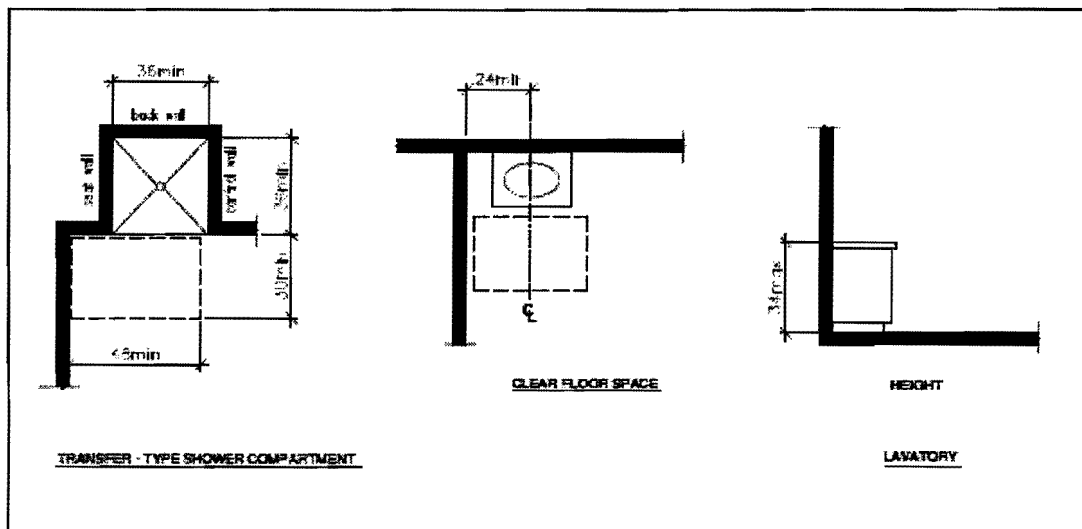
3.1 Thresholds. Thresholds shall comply with Section 1.4.3.

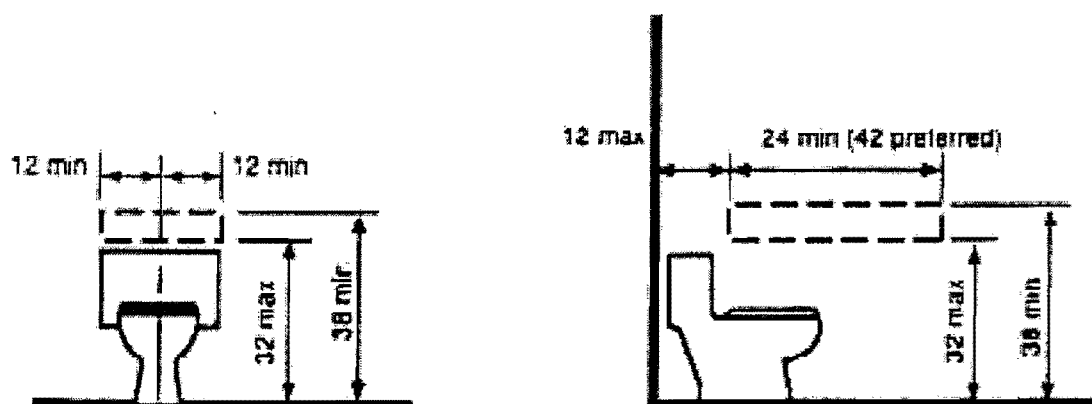
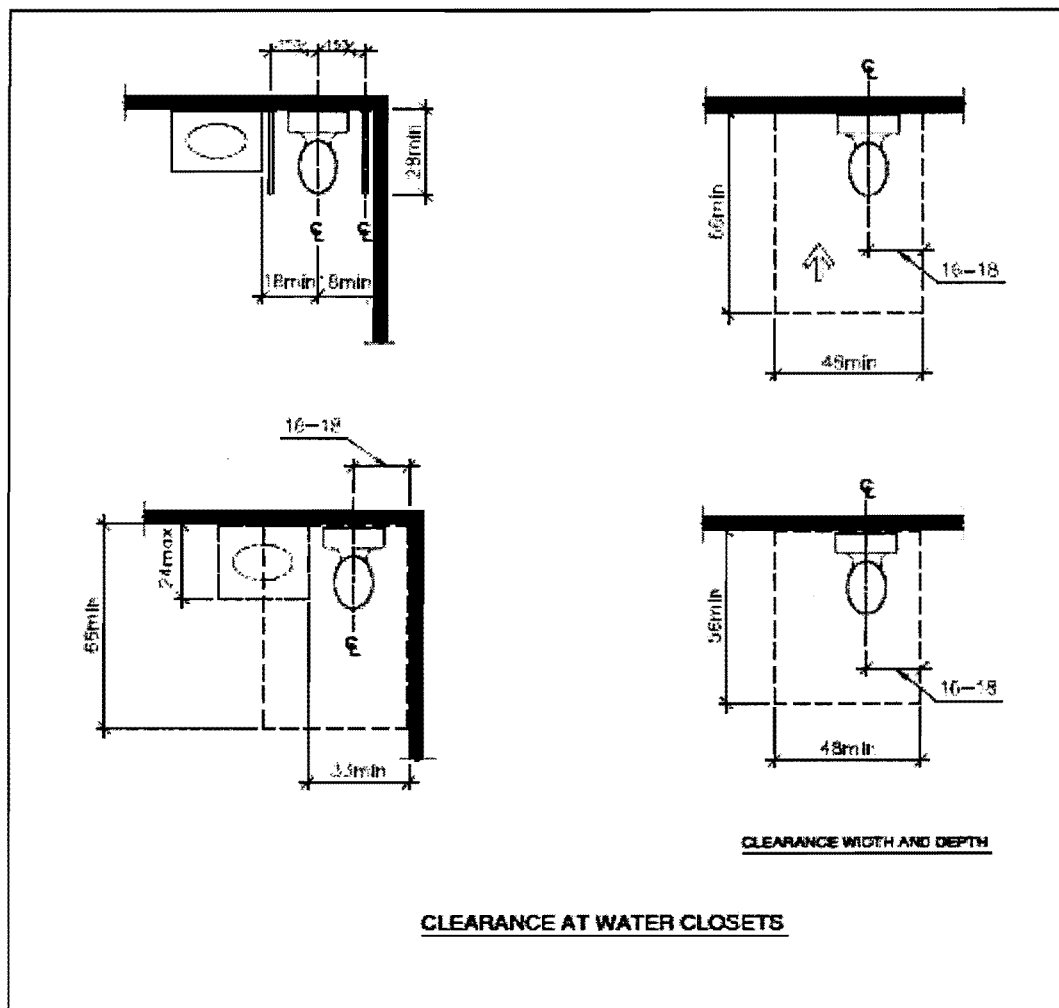
EXCEPTION: Thresholds at exterior sliding doors shall be permitted to be $\frac{3}{4}$ inch (19 mm) maximum in height, provided they are beveled with a slope not steeper than 1:2.

3.2 Ramps. Ramps shall comply with this guide lines.

EXCEPTION: Handrails, intermediate landings and edge protection are not required where the sides of ramp runs have a vertical drop off of $\frac{1}{2}$ inch (13 mm) maximum within 10 inches (255 mm) horizontally of the ramp run.

4.0 Toilet Room or Bathroom. At a minimum the toilet room or bathroom required by this guide lines shall include a lavatory and a water closet. Reinforcement shall be provided for the future installation of grab bars at water closets. Clearances at the water closet shall comply with this guide lines.





Reinforced Areas for Installation
of Grab Bars

Fig. 3 Water Closets in Adaptable Bathrooms

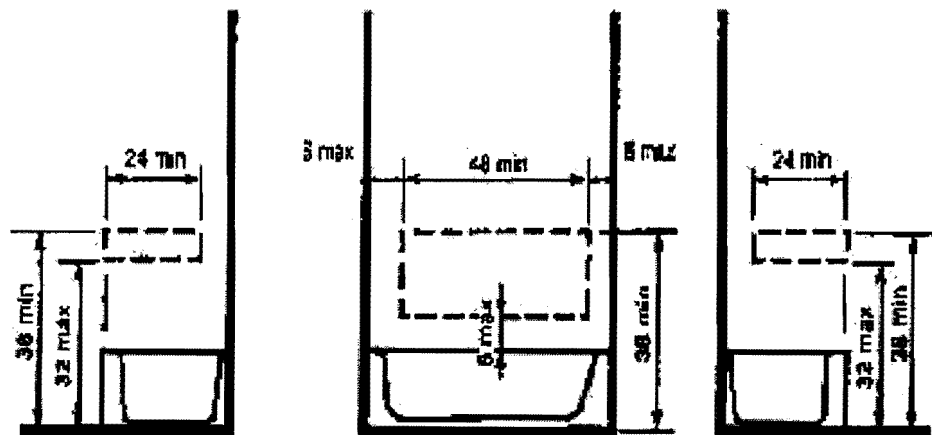


Fig 4: Location of Grab Bar Reinforcements
for Adaptable Bathtubs

NOTE The areas outlined in dashed lines represent locations for future installation of grab bars for typical fixture configurations.

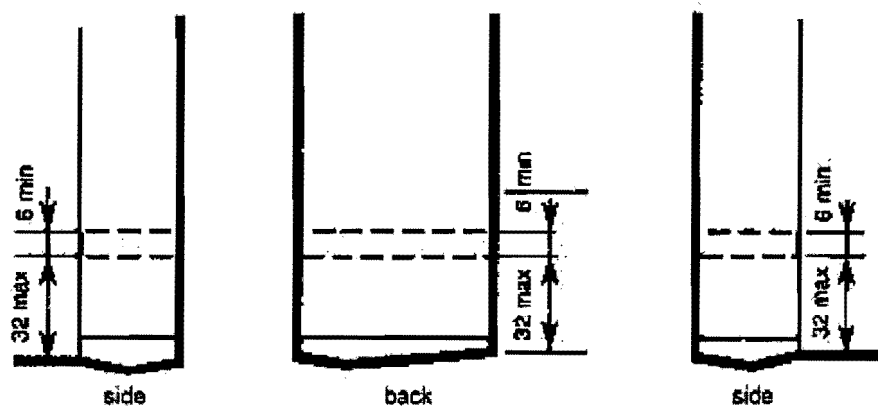
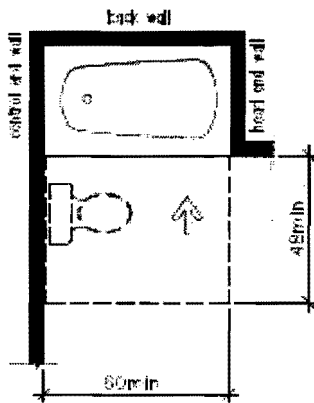
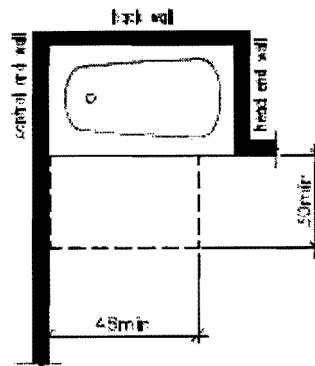


Fig. 5 Location of Grab Bar Reinforcements for Adaptable Showers

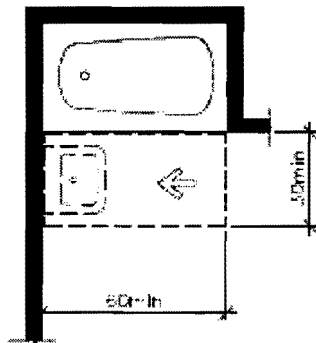
NOTE: The areas outlined in dashed lines represent locations for future installation of grab bars.



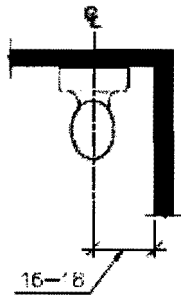
FORWARD APPROACH BATHTUB



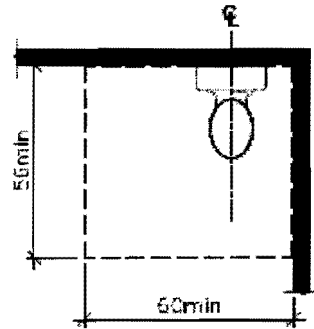
BATHROOM CLEARANCE



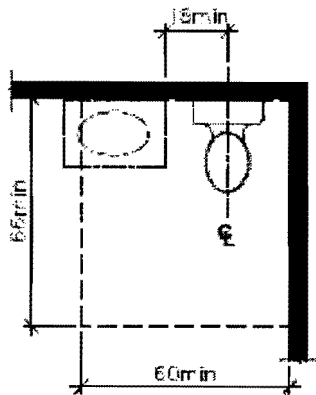
PARALLEL APPROACH BATHTUB



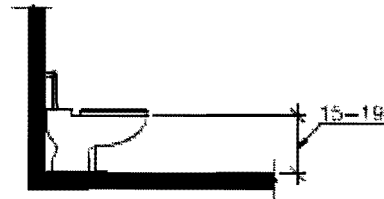
(A) WATER CLOSET LOCATION



(B) MINIMUM CLEARANCE



**(C) CLEARANCE WITH LAVATORY
(OVERLAP EXCEPTION)**

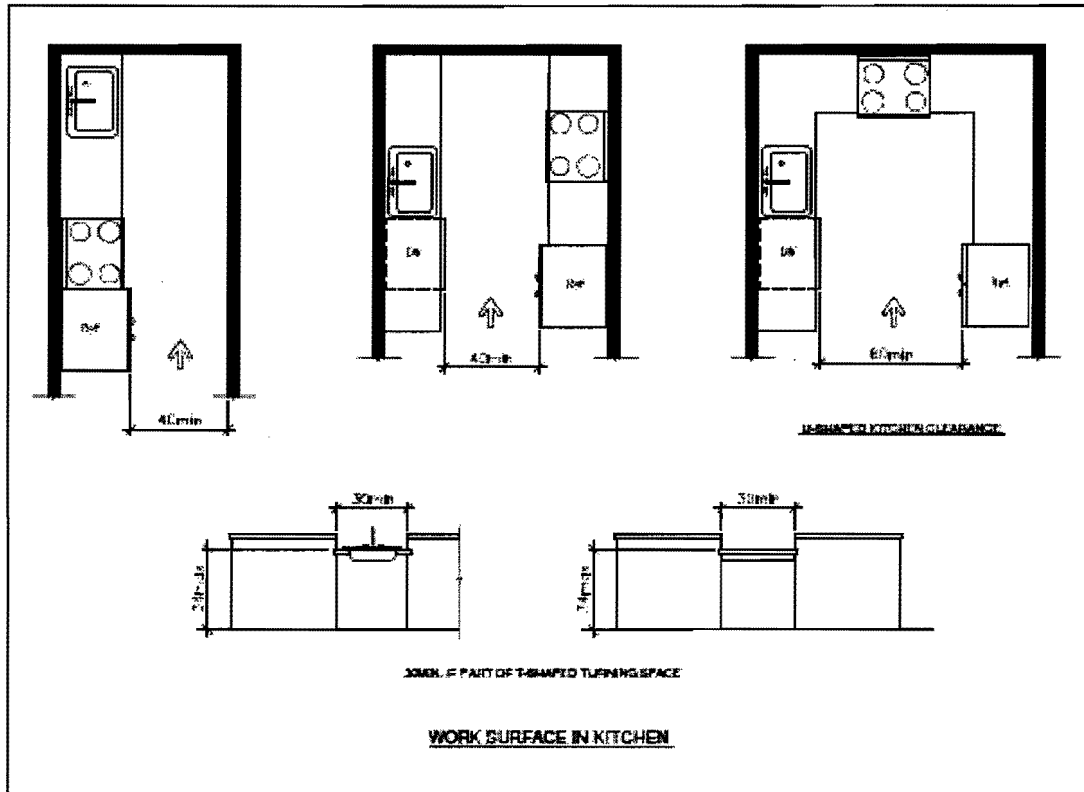


(D) WATER CLOSET SEAT HEIGHT

WATER CLOSETS

5.0 Food Preparation Area. At a minimum, the food preparation area shall include a sink, a cooking appliance, and a refrigerator. Clearances between all opposing base cabinets, counter tops, appliances or walls within the food preparation area shall be 40 inches (1015 mm) minimum in width.

EXCEPTION: Spaces that do not provide a cook top or conventional range shall be permitted to provide a clearance of 36 inches (915 mm) minimum in width.



6.0 Lighting Controls and Receptacle Outlets. Receptacle outlets and operable parts of lighting controls shall be located 15 inches (380 mm) minimum and 48 inches (1220 mm) maximum above the floor.

EXCEPTION: The following shall not be required to comply with Section 1005.8

1. Receptacle outlets serving a dedicated use.
2. Controls mounted on ceiling fans and ceiling lights.
3. Floor receptacle outlets.
4. Lighting controls and receptacle outlets over countertops

7.0 Dwelling Units with Accessible Communication Features

7.1 General. Unit(s) required to have accessible communication features shall comply with this section.

7.1.2 Unit Smoke Detection. Where provided, unit smoke detection shall include audible notification complying with NFPA 72 standards adopted by Montgomery County.

7.1.3 Building Fire Alarm System. Where a building fire alarm system is provided, the system wiring shall be extended to a point within the unit in the vicinity of the unit smoke detection system.

7.1.4 Visible Notification Appliances. Visible notification appliances, where provided within the unit as part of the unit smoke detection system or the building fire alarm system, shall comply with NFPA 72 standards adopted by Montgomery County.

7.1.5 Appliances. Visible notification appliances shall comply with NFPA 72 standards adopted by Montgomery County.

7.1.6 Activation. All visible notification appliances provided within the unit for smoke detection notification shall be activated upon smoke detection. All visible notification appliances provided within the unit for building fire alarm notification shall be activated upon activation of the building fire alarm in the portion of the building containing the unit.

7.1.7 Interconnection. The same visible notification appliances shall be permitted to provide notification of unit smoke detection and building fire alarm activation.

7.1.8 Prohibited Use. Visible notification appliances used to indicate unit smoke detection or building fire alarm activation shall not be used for any other purpose within the unit.

7.1.9 Unit Primary Entrance. Communication features shall be provided at the unit primary entrance (accessible entrance) complying with this guide lines.

8.0. Notification. A hard-wired electric doorbell shall be provided. A button or switch shall be provided on the unit primary (accessible) entrance. Activation of the button or switch shall initiate an audible tone within the unit.

8.1. Identification. A means for visually identifying a visitor without opening the unit entry (accessible entry) door shall be provided. Peepholes, where used, shall provide a minimum 180-degree range of view.

8.2 Site, Building, or Floor Entrance. Where a system permitting voice communication between a visitor and the occupant of the unit is provided at a location other than the unit entry door, the system shall comply with this guide lines.

8.3 Public or Common-Use Interface. The public or common-use system interface shall include the capability of supporting voice and TTY communication with the unit interface.

8.4 Unit Interface. The unit system interface shall include a telephone jack capable of supporting voice and TTY communication with the public or common-use system interface.

8.5 Closed-Circuit Communication Systems. Where a closed-circuit communication system is provided, the public or common-used system interface shall comply with .section 8.4 and the unit system interface in units required to have accessible communication features section 6.1.14.

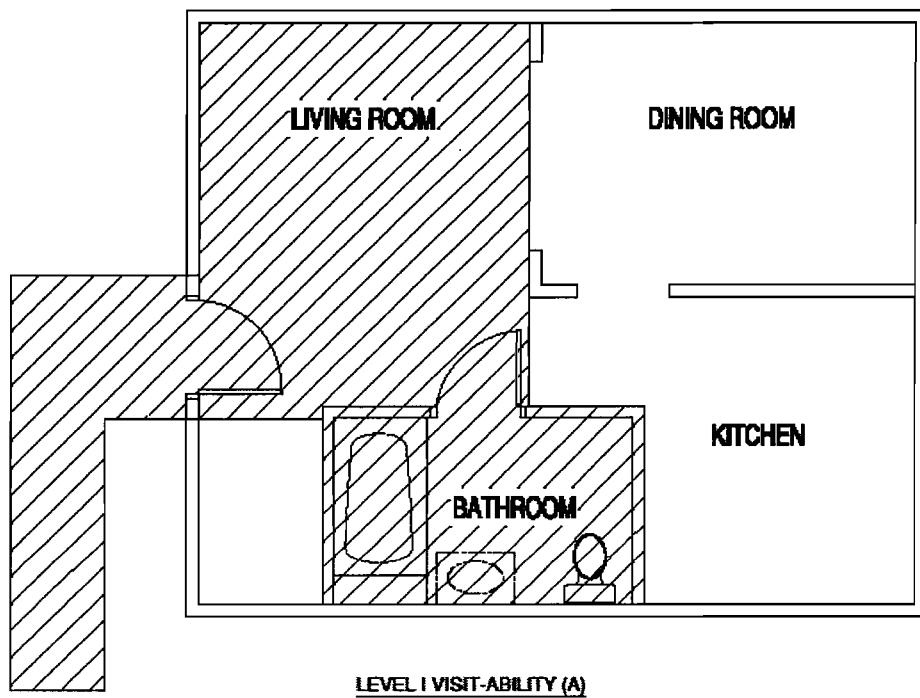
9.0 Operable Parts. Lighting controls, electrical panel boards, electrical switches and receptacle outlets, environmental controls must be accessible.

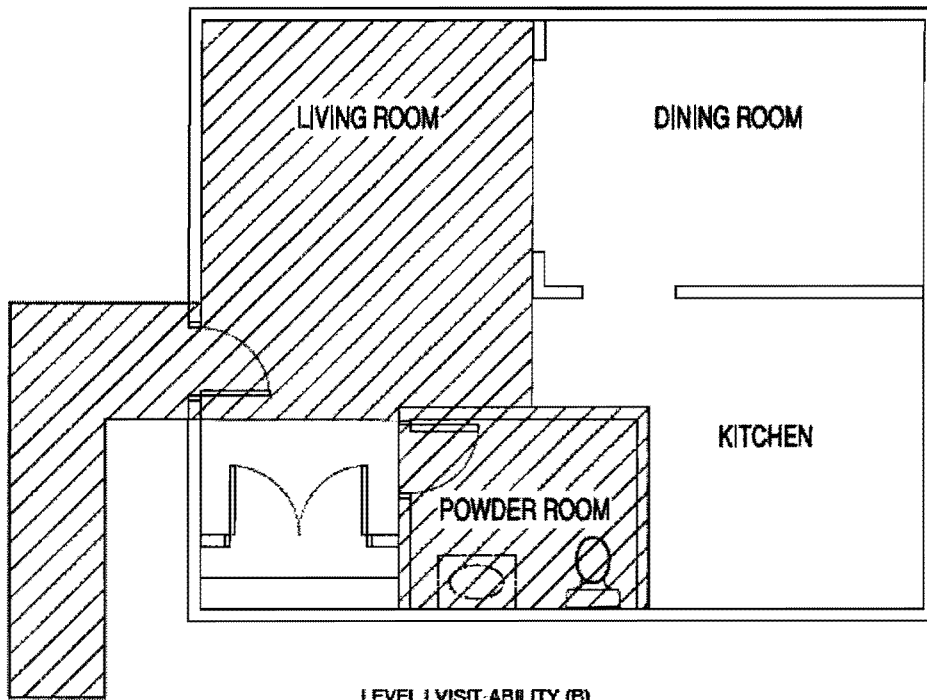
9.1 Clear Floor Space. A clear floor space of 30 inches by 48 inches shall be provided.

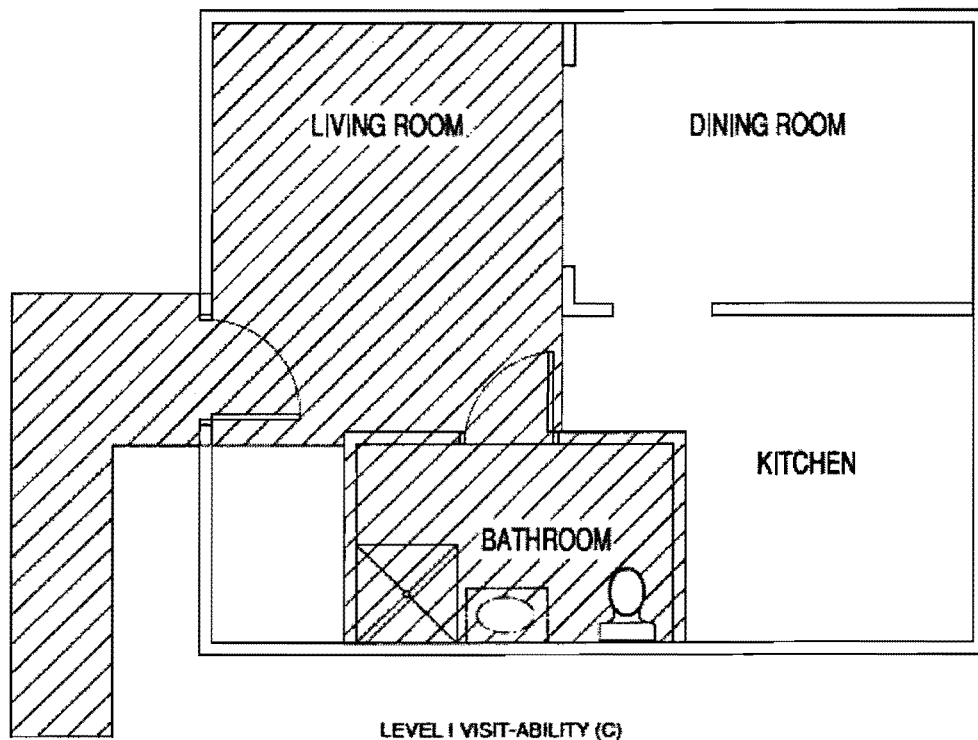
9.2 Height. Operable Parts shall be placed within one of the reaches (forward approach, side approach).

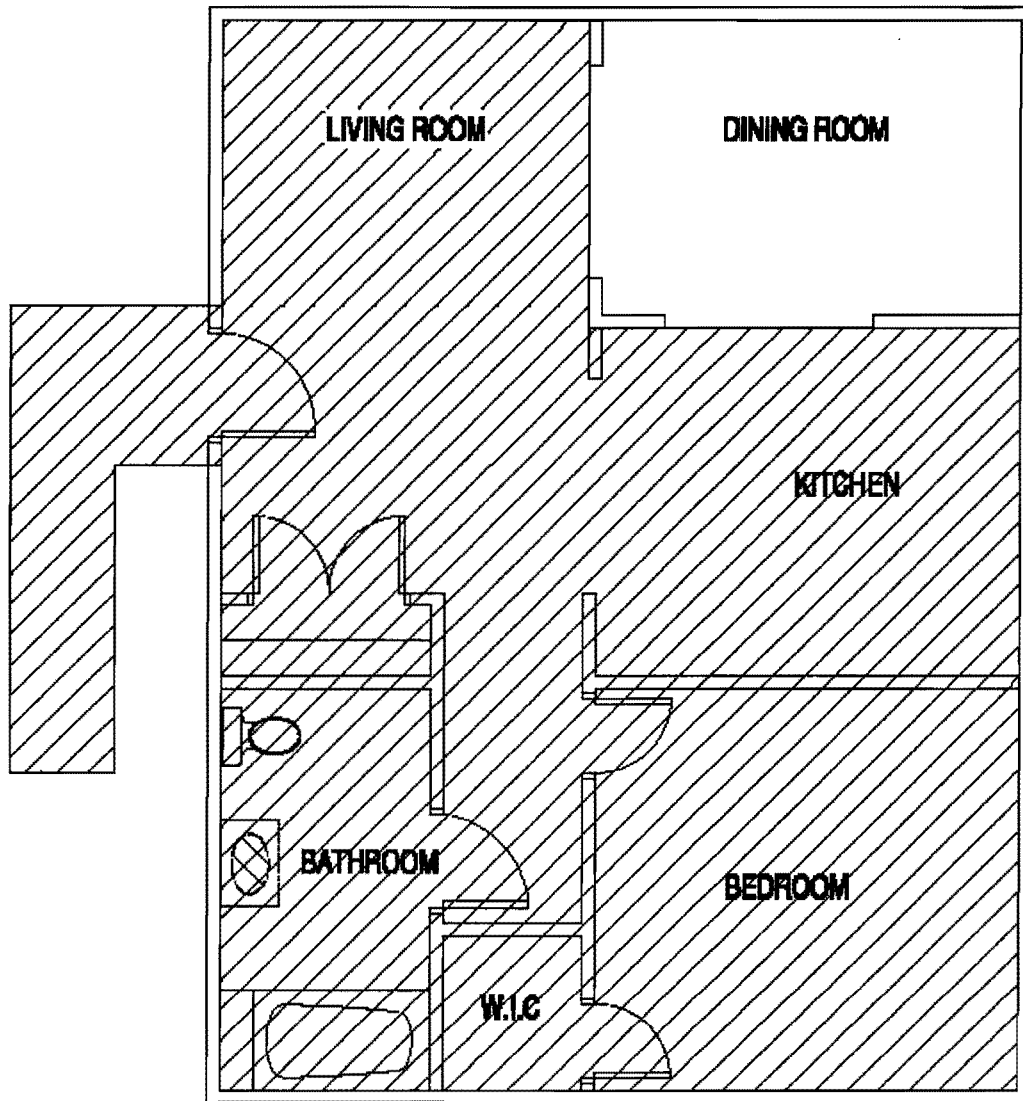
- a) Side Reach with no obstruction, Maximum Reach Height 48 inches and Minimum reach height 15 inches.
- b) Forward Reach with no obstruction, Maximum reach height 48 inches and Minimum reach height 15 inches.
- c) for Side and Forward reach over obstructions, refer to ANSI 117.1 2009/ Fair Housing Guidelines.

Appendix B
Drawings for Illustrations of Visit-ability and Live-Ability
Requirements

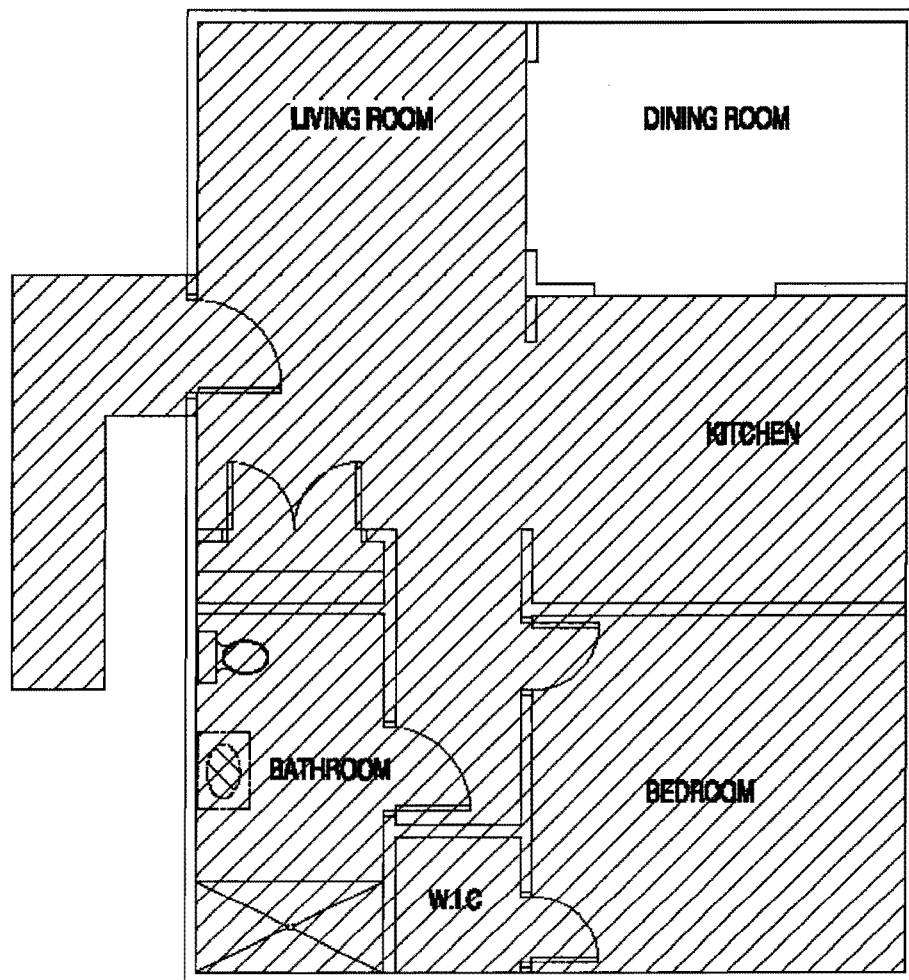




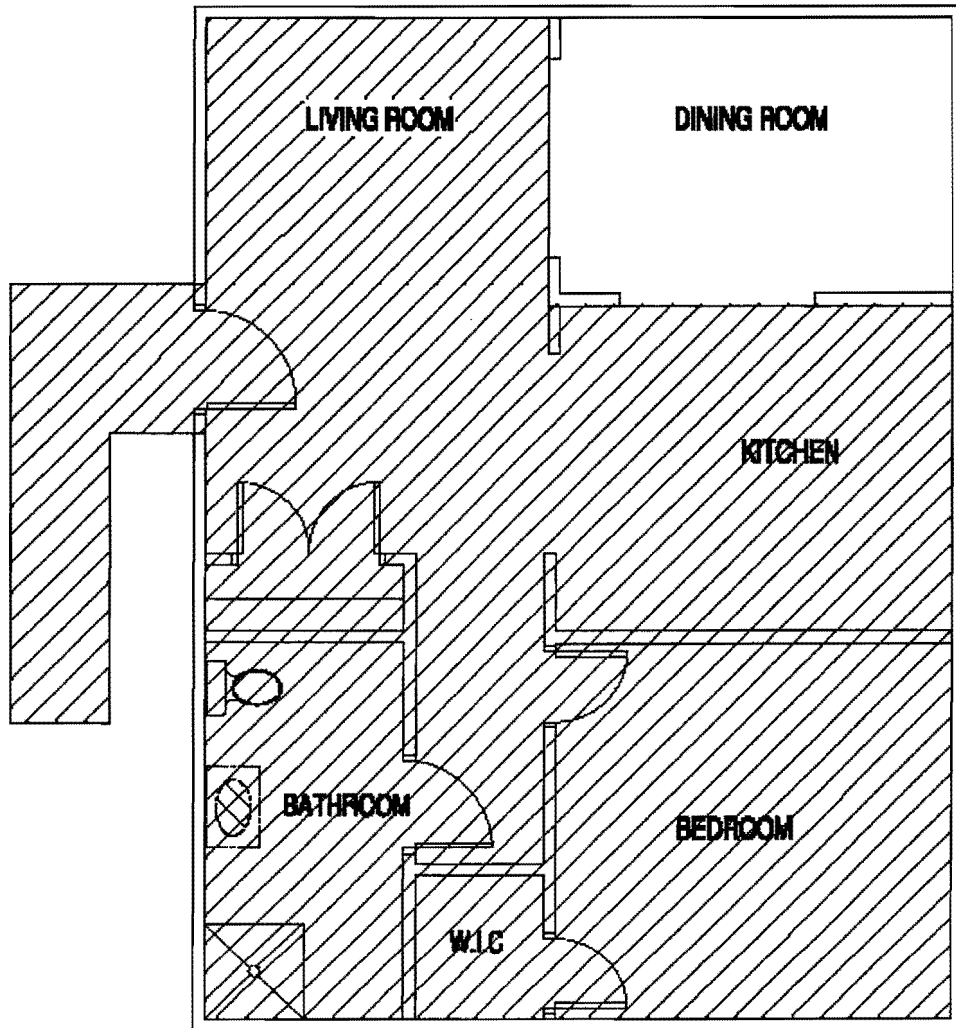




LEVEL II LIVE-ABILITY (A)



LEVEL II LIVE ABILITY (B)



LEVEL II LIVE-ABILITY (C)

Appendix C

Photographs

.... for All Ages & Stages of Life



**A Voluntary Certification Program for Visit-Ability and
Live-Ability in Single Family Attached and Detached Homes
*New Construction & Renovation of Existing Homes***

Today's Typical Home Design: New Construction

Montgomery County Homes – what do these all have in common?

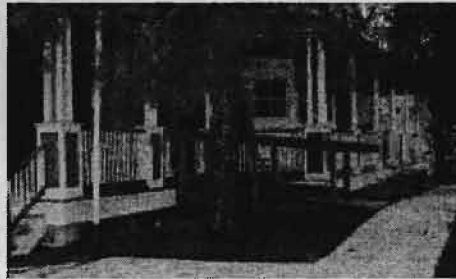


Photos from Google Photo

Steps, Steps, and more Steps!!!

Ramps

- Ramps can provide access for new and existing construction
- Ramps can be eliminated with proper site preparation
- In these photos, white stain on the spindles to match these homes and some shrubs would help blend the ramps in with the exterior of this new, and one older renovated home...
- If not done properly, can overwhelm the entrance



Potomac, MD



District of Columbia

Design Elements of A Visit-Able Home

A Visit-Able home has...

1. An accessible route from a sidewalk or driveway to a no step entry.

Myth: Most people think the accessible entry must be at the front door.

Fact: Instead, consider any and all entries for accessibility. The entry can be at the front door, back door, side door (any door), deck or through the garage.



Finishing Courtesy of Winchester Homes
Anticipated Delivery Date - Summer, 2004

Balancing aesthetics and design: Level entry through garage

Design Elements of A Visit-Able Home

Example #2:

Front Door No Step Entry: Single Family Home



Design Elements of A Visit-Able Home

Example #4:

Side Door No Step Entry: Single Family Home Renovation



Montgomery Village, MD



Montgomery Village, MD - Photos Courtesy of Jackie Green

Design Elements of A Visit-Able Home

Example #5

Garage No Step Entry: Even though the front entry is level, the garage entry alone meets the level entry requirement.



Boys, MD - Photos Courtesy of www.DisabilityGuide.org

13

Design Elements of A Visit-Able Home

Example #6

Back Door/Lower Accessible Entry: Has gate to an accessible walkway off the driveway.



North Potomac, MD - Photo Courtesy of Linda Tarnowski www.buinterior.com

Design Elements of A Visit-Able Home

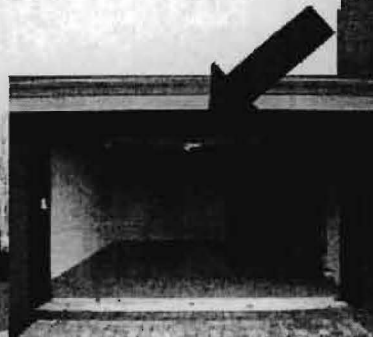
Example #7

Front Door/Garage No Step-Entry: Townhome – New Construction

This Visit-Able home has steps to the front door, *but* also has an accessible route through the garage with the lift behind the partition in front of the car spaces.



The Brownstones at Park Palomares, Photos Courtesy of www.EYA.com



Garage

Stairlift in the garage

Design Elements of A Visit-Able Home

Example #8

Front Door No Step Entry: Existing Older Townhome



Townhome in Silver Spring

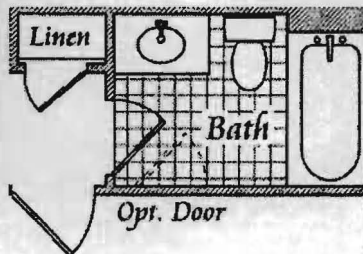
What We Have Today... What We Hope for Tomorrow

- Existing County accessible townhomes have typically been built with builders using the increase in density for housing for seniors or persons with disabilities, as defined in Section 59-A-2 of the Montgomery County Zoning Ordinance.

- For future design, the goal is to bring access in the mainstream of building design, hopefully, for all design of new construction and renovation.

Design Elements of A Visit-Able Home

2. A minimum of 32 inches of clear passage space for every interior door, on the accessible floor, including bathrooms. Note the 32 inch bathroom door width.

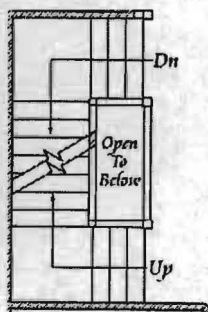


The Brownstones at Park Potomac, Photo Courtesy of www.EYA.com

18

Design Elements of A Visit-Able Home

3. A circulation path (hallway) that is at least 36 inches wide and connects to a powder room / bathroom and one other room that can accommodate visits.



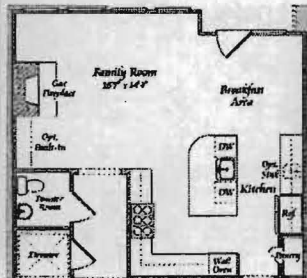
The Brownstones at Park Potomac, Photo Courtesy of www.EYA.com

19

Design Elements of A Live-Able Home

Have all the design features of a Visit-Able home plus, a circulation path that connects the accessible entrance to a ...

1. Full kitchen



The Brownstones at Park Potomac. Photos Courtesy of 3000.EYA.com

21

Basic Home Access Is Convenient For Everyone....

- new mom with a baby stroller
- football player on crutches
- injured soldier or Veteran
- moving furniture into your home
- welcoming to all guests, young and older, who cannot negotiate steps
- all who desire to stay in their own home – who don't want to move due to changing physical conditions
- convenient for ALL
essential for MANY...



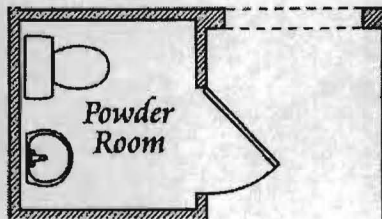
Photo Courtesy of Concrete Changes



Photo Courtesy of Concrete Changes

Design Elements of A Visit-Able Home

- 4. A powder room/bathroom with sufficient maneuvering space. A 5' clear floor space is *not* required. By swinging door out, a clear space of 30" x 48" meets the requirement.**

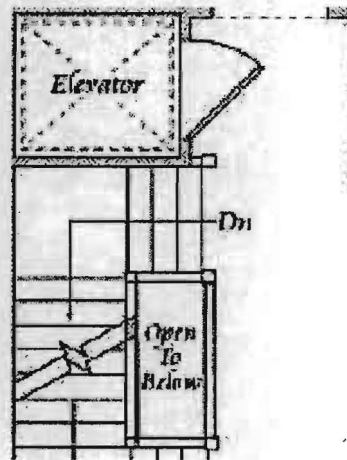


The Brownstones at Park Potomac, Photo Courtesy of JAMES EYA 0020

20

Design Elements of A Live-Able Home

4. Or, an elevator to these rooms.



Door to elevator.

The Greenhouse at Park Potomac, Photo Courtesy of www.EYA.com

Resolution No.: _____
Introduced: _____
Adopted: _____

**COUNTY COUNCIL
FOR MONTGOMERY COUNTY MARYLAND**

By: County Council

SUBJECT: Approval of Executive Regulation 3-14, Design for Life Tax Incentives

Background

1. On October 2, 2014, the Council received Executive Regulation 3-14, Design for Life Tax Incentives. The proposed regulation would implement Bills 5-13, Property Tax Credit – Accessibility Features and 24-14, Property Tax Credit – Accessibility Features – Eligible Features. These bills established a property tax credit for an accessibility feature installed on an existing residence, provided for a property tax credit for meeting a Level I or Level II accessibility standard on a new single family residence; and provided for an impact tax credit against the Development Impact Tax for Public School Improvements for meeting a Level I accessibility standard.
2. The Council reviewed the regulation under Method (2). Under Method (2), if the Council does not approve or disapprove a regulation within 60 days after the Council receives the regulation, it is automatically approved and takes effect the day after the deadline for approval or a later date specified in the regulation.
3. On DATE, the Government Operations and Fiscal Policy Committee reviewed the proposed regulation and recommended approval.

Action

The County Council for Montgomery County Maryland approves the following resolution:

Executive Regulation 3-14, Design for Life Tax Incentives is approved.

This is a correct copy of Council action.

Linda M. Lauer, Clerk of the Council